

# **A CLASS TUTORS**

**Charity Incorporated Organisation (C.I.O)**

## **Financial Statements**

**For the period ended**

**31<sup>st</sup> March 2018**

**Registered Charity No: 1153462**

# **A CLASS TUTORS**

Year Ended 31<sup>st</sup> March 2018

## **Principal address:**

46 Barbot Close  
Lower Edmonton  
London  
N9 9XW

## **Trustees and Committee Members:**

Ms Ramla Abdi Farah Beng  
Mrs Siria Alam Ba  
Mr Ali Ahmed Mohamed

## **Governing document**

The organisation is operated under the rules of its constitution.

## **Bankers:**

TSB

## **Independent Examiner**

TACTS Accountant  
81 Rayleigh Road  
London, N13 5QW

**A CLASS TUTORS**  
**FINANCIAL ACCOUNTS**  
**FOR YEAR ENDED 31<sup>ST</sup> MARCH 2018**

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# **A CLASS TUTORS**

## **Year Ended 31<sup>st</sup> March 2018**

### **Annual Report**

The trustees are pleased to present their annual directors' report for the year ending 31<sup>st</sup> March 2018 which are also prepared to meet the requirements for a trustees' report and accounts Charities Act purposes.

The financial statements comply with the Charities Act 2011, the constitution, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### **Structure, Governance and management**

A Class Tutors is a charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed by its constitution, dated 19<sup>th</sup> August 2013.

Membership of the CIO is open to anyone who is interested in furthering its purposes and, who by applying for membership, has indicated agreement to become a member and accept the duties of membership. If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

The affairs of the charity are managed on a day to day basis by the trustees, who may exercise all the powers of the CIO.

The trustees of served during the year are shown on page 2 of this report.

### **Appointment of Trustees**

In accordance with the terms of the constitution, there must be at least three charity trustees. If the number falls below the minimum, the remaining trustees can act only to call a meeting of the trustees or appoint a new trustee.

The maximum number of charity trustees is 12. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum.

Trustees are appointed at the Annual general Meeting by a decision of the members.

Each new trustee is given a copy of the constitution and the latest trustees' annual report and accounts, on or before appointment.

### **Our volunteers**

A Class Tutors is very involved in the community and relies on voluntary help. Around 3 volunteers assist with our on-going activities. We wish to thank our volunteers for their loyal support and contribution.

### **Risk management**

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity undertake.
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The Trustees constantly review risks relevant to the charity. Any risks identified are reported to the Trustees and decisions made on how to minimise risk.

### **Reserves policy and going concern**

The Board has assessed the charity's requirements for reserves in the light of the main risks to the organisation. As a result, the Board has approved a policy whereby the unrestricted funds not committed, should be held in reserve and maintained at a level which ensures that A Class Tutor's core activity could continue during a period of unforeseen difficulty. The target reserve amount represents at least 3 months' (12 weeks) expenditure and will be reviewed annually.

At the moment the charity has not been able to match the above reserve but has plan in place to save unrestricted funds every year in order to meet its targeted reserve

### **Organisational objectives**

To advance the academic educational achievement of primary and secondary school aged children through the provision of regular supplementary school classes, and to further enhance their learning capacity through the provision of parent support sessions and co-ordination of family event, which foster good family relationships.

A Class Tutors provides lessons following the National Curriculum from key stages 1 through 4. We deliver creative and engaging lessons and strive to take into account our children's diverse learning styles and implement this into the schools teaching techniques and style of delivery. Equip our children with the necessary skills to become independent and successful learners.

### **Trustees and their responsibilities**

Charity trustees are the people who serve on the governing body of a charity. They may be known as trustees, directors, board members, governors or committee members. The principles and main duties are the same in all cases.

Trustees have, and must accept, ultimate responsibility for directing the affairs of a charity, and ensuring that it is solvent, well-run, and meeting the needs for which it has been set up.

## **Annual Report**

### **Achievements**

This year we have worked in partnership with Tottenham Hotspur Foundation to run some sports activities for young disadvantaged people in Enfield and Haringey. We are grateful for the free coaching sessions offered. The attendance was very good and we are planning to run more sessions in the forthcoming year.

A Class Tutors have continuously worked in partnership with parents, children and mainstream schools to feel empowered and able to support their children's development, and to reap the benefits as their children have achieved and become integrated.

A Class Tutors has helped children overcome weaknesses in their mainstream schools. We have become a source of information and resources and provided relief for individuals who feel misunderstood. Members of A Class Tutors have developed their understanding of sanctuary and migration and of the experiences of those from diverse cultural and ethnic groups. This has helped us achieve our aim of helping communities feel included in society and therefore less resentful of other communities.

The above activities were made possible with the support from Haringey Council Grant and members fees and contribution.

### **Future Plan**

The organisation will continue to income generate and fundraise to support its increasing demand for its services. We will continue to work in partnership with Tottenham Hotspur Foundation to deliver sports activities to young disadvantaged people from the deprived areas locally.

We would like to thank all volunteers and parents for their valuable support in achieving our goals and objectives for the year.

Signed on behalf of all members

Ms Ramla Abdi Farah Beng  
Chairperson

## **Independent examiner's report to the trustees of A Class Tutors**

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2018, which are set out on pages 8 to 11.

### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention (other than that disclosed below \*) to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Date: 18/12/2018

Chartered Certified Accountant

TACTS Accountant, 81 Rayleigh Road, Palmers Green, London N13 5QW

A CLASS TUTORS				
Receipt and Payment Account for the period ended 31st March 2018				
	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
<b>INCOMING RESOURCES</b>	£	£	£	£
<b>Income from charitable activities</b>				
Haringey Council				2,240
<b>Income resources from generated funds</b>				
Fees and Contribution	54,978		54,978	38,133
<b>TOTAL INCOMING RESOURCES</b>	<b>54,978</b>		<b>54,978</b>	<b>40,373</b>
<b>RESOURCES EXPENDED</b>				
<b>Expenses in raising funds</b>				
<b>Charitable Expenditure</b>				
Salary Cost & Sessional Workers	26,889		26,889	21,425
Premises Costs	9,645		9,645	9,600
Administration expenses	1,573		1,573	2,821
Advertising and promotion	1,805		1,805	
Ofsted	114		114	114
Learning & activity materials	6,135		6,135	1,269
Pitch Hire	855		855	
Photocopying and printing	5,600		5,600	1,642
Volunteer expenses	1,740		1,740	1,601
Professional fees	1,924		1,924	600
<b>TOTAL RESOURCES EXPENDED</b>	<b>56,280</b>		<b>56,280</b>	<b>39,072</b>
<b>Net Incomings and ( outgoings)</b>	<b>(1,302)</b>		<b>(1,302)</b>	<b>1,301</b>
<b>BALANCE BROUGHT FORWARD</b>	<b>1,303</b>		<b>1,303</b>	<b>2</b>
<b>TOTAL FUNDS AT 31 MAR 2018</b>	<b>1</b>		<b>1</b>	<b>1,303</b>



## A CLASS TUTORS

### Statement of Assets & Liabilities as at 31<sup>st</sup> March 2018

<u>Monetary Assets</u>	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Bank & Cash in Hand	1	0	1	1,303

#### Liabilities:

Professional fee	£ 400
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The accounts were approved by the Committee Members on  
18<sup>th</sup> December 2018 and signed on their behalf by:-

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(CHAIRPERSON)

Ms Ramla Abdi Farah Beng

# **A CLASS TUTORS**

Year Ended 31<sup>st</sup> March 2018

## **Notes to the accounts**

### **1. Accounting Basis**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). A Class Tutors meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### **b) Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. At the date of transition in applying the requirement to recognise liabilities arising, no restatements were required because this was the first account for the charity since it was registered.

#### **c) Preparation of the accounts on a going concern basis**

The Charity trustees are of the view that measures taken in reviewing organisational costs regularly and successful in applying for continuation funding have secured the immediate future of the Charity for the next 12 to 18 months and that on this basis the charity is a going concern.

### **2. Cash Flow Statement**

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

### **3. Incoming resources**

All incoming resources are included in the Receipts and Payments when the organisation is legally entitled to the income and the amount can be quantified with reasonable accuracy.

### **4. Resource Expendable**

All expenditure is accounted for on a cash basis and has been included under expenses categories that aggregate all costs for allocation to activities.

## 5. Tangible fixed assets

The organisation has no fixed assets.

## 6. Analysis of Unrestricted Fund

Unrestricted fund were generated from fees and contribution and the current balance of £1 (£1,303 in 2016/2017) is carried forward into the next financial year.

These are accumulated to enable the organisation to continue its activities in case of loss of funding and to cover cost which is not funded by funders but to meet our organisational objectives.

## 7. Restricted Fund

Restricted Fund received during this year from Haringey Council was all spent during this financial year in its relevant educational activities.

## 8. Staff Cost

The total Salary Costs for the year was £10,812 (£13,959 in 2016/2017) including Tax and National Insurance Contributions. 2 part-time staff was employed during this financial year

None of the employees received emoluments in excess of £60,000 in the year or the previous year.

Trustee payment of £5,530 was made in this financial year for tutoring service.

## 9. Status

A Class Tutors is a registered Charitable Incorporated Organisation.

## 10. Support and Governance Cost

Allocation of support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, and governance costs, which support the Charity activities.

These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out below.

	<b>Support</b>	<b>Governance</b>	<b>Total</b>
Administration expenses	1,573		<b>1,573</b>
Ofsted		114	<b>114</b>
Independent Examination		400	<b>400</b>
<b>Total</b>	<b>1,573</b>	<b>514</b>	<b>2,087</b>